

LODGING TAX

Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is one percent of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

In addition to the state tax, counties may impose a lodging tax of two percent or less. Any county with a population of more than 300,000 inhabitants may charge an additional tax of up to two percent. County lodging tax is deposited in the County Visitor's Promotion Fund of each individual county. Proceeds from the additional two percent tax for counties with a population of greater than 300,000 is deposited in the County Visitor's Improvement Fund. As of December 31, 2000, there are 55 counties that impose a lodging tax.

TABLE 17 — STATE LODGING TAX REVENUE

Month	2000	1999	Change	Change
January	\$135,840	\$133,294	\$2,545	1.91%
February	156,384	149,061	7,323	4.91
March	190,668	167,023	23,645	14.16
April	198,016	178,555	19,461	10.90
May	214,121	219,399	(5,278)	-2.41
June	311,015	275,009	36,006	13.09
July	260,897	258,918	1,979	0.76
August	286,861	264,837	22,024	8.32
September	251,947	250,304	1,643	0.66
October	202,917	208,069	(5,152)	-2.48
November	217,690	173,979	43,711	25.12
December	118,371	147,481	(29,109)	-19.74
Total	\$2,544,727	\$2,425,928	\$118,800	4.90%

STATE LODGING TAX REVENUE 1990 – 2000

